

A.) MEDICAL SELF INSURANCE PLAN COSTS FGE (Electric)

	2001
(a) Estimated Claims Payments	211,960
(b) Excess Claim Experience (See event two below)	13,630
(c) Incurred But Not Recorded Costs (See event three below)	26,222
(d) Admin and Stop Loss	38,779
Total Self-Insurance Plan Costs	290,591

B.) MEDICAL SELF-INSURANCE RESERVE ACCOUNT DETAIL USC

USC HEALTH INSURANCE RESERVE ACCOUNT			
	Debits	Credits	
Jan 1, 2001 Beginning Balance	0		
(a) USC Corp policy trueup			
January		138,076	
February	32,492		
March	29,887		
April		1,541	
May	59,279		
June	23,155		
July	115,218		
August		38,718	
September	11,785		
October	12,362		
		FGE PORTION ELECTRIC	
(b) Expensing trueup balance			
September entry to expense settlement balance		20,424	2,630
October entry to expense settlement balance		27,232	3,507
November entry to expense settlement balance		56,849	7,321
December entry to expense settlement balance		1,337	172
			<u>13,630</u>
(c) Record "Incurred But Not Recorded" Expenses			
September		66,658	8,584
October		66,658	8,584
November		66,658	8,584
November (new IBNR amt sent by BCBS)	26,481		(8,114)
December		66,658	8,584
			<u>26,222</u>
Reserve Ending Balance		240,152	39,852

This Balance is equal to the BCBS IBNR estimate.

FGE General Liability Self-Insurance Reserve Account

	1997	1998	1999	2000	2001
Beginning Balance		-	-	(20,018)	(0)
Total Debits		62,555	13,848	18,369	17,168
Total Credits		(62,555)	(33,866)	1,650	(17,436)
Ending Balance	-	-	(20,018)	(0)	(269)